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GREAT FALLS DIV.
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PATRICK E. DUFFY, CLERK
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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
BUTTE DIVISION**

THOMAS A. McLAREN and RITA D.
McLAREN,

Plaintiffs,

vs.

IRS-APPEALS OFFICE, MICHAEL JEKA,

Defendant.

CV-06-53-BU-SEH

ORDER

United States Magistrate Judge Carolyn S. Ostby entered her Findings and Recommendations of United States Magistrate Judge¹ on August 2, 2006. No review is required of proposed findings and recommendations to which no objection is made. Thomas v. Arn, 474 U.S. 140, 149-152 (1986). However, this Court will review Judge Ostby's Findings and Recommendations for clear error.

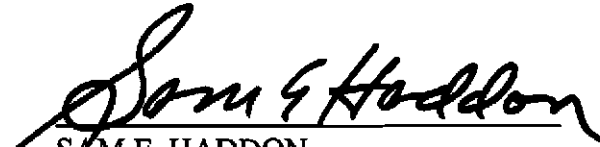
Upon *de novo* review of the record, I find no error in Judge Ostby's Findings and Recommendations and adopt them in full.

¹ Docket No. 4

ORDERED:

Plaintiffs' Application to Proceed Without Prepayment of Fees and Affidavit² is DENIED without prejudice.

DATED this 20th day of September, 2006.


SAM E. HADDON
United States District Judge

² Docket No. 2.